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Clerk, U.S. District Court
Northern District of California

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RICHARD W. WIEKING
CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

Bob Fields
1607 Dichoso Drive
Escondido, CA 92025

United States District Court
Judge Susan Illston
United States Courthouse/Federal Building
450 Golden Gate Avenue
San Francisco, CA

Cr 09-998

Dear Judge Illston:

My name is Robert Fields and I sat in your court room on October 30th for the change of plea hearing for Roberto Heckscher. To say the least, after more than thirty years of being in television news and attending many change of plea hearings, I was very impressed with the way you handled the proceedings making all of us well aware of what would be taking place and allowing some people to speak.

The reason I am writing you is that at his sentencing, I would like to have the opportunity to speak on May 14, 2010. This man stole one point seven million dollars from my family and me. We are probably the oldest clients of Irving Bookkeeping and Associates, dating back to the late 1940's when the company's name was Hank Irving Book keeping and Taxes. My father-in-law and Hank Irving, the original owner, were best friends. They were in the Marines together and in each others' weddings. When Hank was dying back in 1979, he called my father-in-law and told him he would be selling his business to Heckscher and hoped that he and my mother-in-law would remain clients which they did. And by Heckscher's own account, he has been stealing from his clients for thirty years. My father-in-law died back in 1999 my mother-in-law in 2008. Thank goodness they are not around to see what this man has done to people.

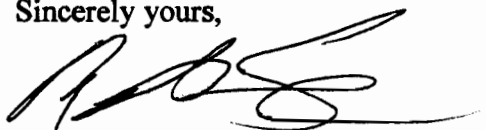
Judge, this man has wiped me out. The money he stole from us was old money. Money from my days of playing professional football, money from my wife's grandmother who lived to be one hundred years old, money from my dad who was a mechanic and had only an eighth grade education but wanted to make sure when he passed on that he left something to his son, something that I will not be able to do for my son. It was money from my wife's dad and mom, an educator and a housewife. You talk about conservative; these two folks would not spend five dollars on a lottery ticket. In fact the only reason we were with this man is because of them

thinking as he said all the time to us "YOUR MONEY IS SAFE WITH ME". Little did we know. Your Honor, I don't know if you are putting a list together allowing people to speak at his sentencing or what you plan on doing. If you are, I want to be the first in line. I think I can pass along some facts to you that will make sure this man never sees the light of day. I'm probably going to lose my home and my car, but I will survive. But what about the little girl in black who spoke at the change of plea hearing who has lost her home, her business and is losing her life to cancer or his own sister who he stole a half a million dollars from, a single mother of two special needs kids who has to work three jobs just to make ends meet. What a piece of work this man is. You see he has not just torn apart three hundred people's lives, but he has affected, when you think about it, thousands of people's lives and many generations.

Ms Illston, I'm the one who called the media and the authorities on this man when I found out what he had done. I'm not patting myself on the back, but I do think that if this had not come out, he would have been gone to another country. Everything has been so calculated; from his alleged gambling problem, to his alleged suicide note, to his pleading guilty to one count of fraud. He has known every step of the way what direction he is going. I do feel that if the economy had not soured, he would still be doing it. I mean back in 1982, the economy took a hit, unemployment was over 10 per cent, interest rates over 13; in 2003 the stock market tanked, but he was able to ride out the storm. Why not this time? Because he no longer wanted to work.

In closing your Honor, when considering Heckscher's transgressions, remember he has not just torn apart the lives of the three hundred clients, but the future generations of those clients' families. Thank you for your time.

Sincerely yours,

A handwritten signature in black ink, appearing to be 'R. Fields', written in a cursive style.

Robert Fields